IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 24TH JANUARY 2007 / 4TH MAGHA 1928

OP.No. 8515 of 2002(L)

PETITIONER:

JOLLY K.ELENJIKKAL,ELENJIKKAL HOUSE,
KARIMAKKAD ROAD, THRIKKAKARA P.O.,ERNAKULAM.

BY ADV. SRI.E.M.ABDUL KHADER
SRI.E.I.ABDUL KAREEM

RESPONDENTS:
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1. **THE TAHSILDAR, KANAYANNUR TALUK OFFICE,**
   ERNAKULAM, COCHIN 682 011.

2. **THE VILLAGE OFFICER, THRIKKAKARA NORTH,**
   VILLAGE, ERNAKULAM.

3. **THE KALAMASSERY MUNICIPALITY**
   REPRESENTED BY ITS SECRETARY, MUNICIPAL OFFICE,
   KALAMASSERY P.O.

BY ADV. SRI.M.K.ABOOBACKER for R3
BY GOVERNMENT PLEADER SRI. JULIAN XAVIER for R1 & R2

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 24/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

...2/-

J U D G M E N T

No representation. Dismissed

24/01/2007 **Sd/-K.Balakrishnan Nair, Judge**

Order on C.M.P.No.15215/2002 in O.P.No.8515/2002 L

Dismissed

24/01/2007 **Sd/-K.Balakrishnan Nair, Judge**

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C.N.RAMACHANDRAN NAIR,J.

O.P. NO. 8515 OF 2002

Dated this the 12th day of July, 2007

JUDGMENT

Heard counsel for the petitioner and Government Pleader. It is stated by Government Pleader that on enquiry pursuant to the direction issued by this Court, the Tahsildar has found that first floor is nearing completion and only ground floor is completed and occupied. In the circumstances, and since first floor can be assessed later under the provisions of the Building Tax Act, W.P. is disposed of directing the Tahsildar to modify the assessment limiting the assessment to ground floor of the building. Tahsildar can take up assessment of the first floor after three months by which time, petitioner may complete the building and as and when construction of the first floor is completed, Tahsildar can make fresh assessment, deduct the tax already paid and recover the balance. Tax already paid will be adjusted towards revised demand to be made as above.

(C.N.RAMACHANDRAN NAIR)
Judge